

**County of Placer, California**

**Statement of Net Assets  
Proprietary Funds  
June 30, 2006  
(amounts expressed in thousands)**

**Business-type Activities-Enterprise Funds**

	<b>Transit</b>	<b>Facilities</b>	<b>County Service Areas</b>	<b>Sewer Maintenance Districts</b>	<b>Other Enterprise Fund - Health and Human Services</b>	<b>Total</b>	<b>Governmental Activities - Internal Service Funds</b>
<b>Assets</b>							
<b>Current assets:</b>							
Cash and investments	\$ 1,084	\$ 26,151	\$ 2,505	\$ 13,594	\$ -	\$ 43,334	\$ 49,983
Receivables (net)							
Accounts	831	755	28	170	-	1,784	66
Interest	-	296	-	154	-	450	434
Inventories	-	-	-	-	-	-	766
Prepaid items	-	-	-	103	-	103	9
<b>Total current assets</b>	<b>1,915</b>	<b>27,202</b>	<b>2,533</b>	<b>14,021</b>	<b>-</b>	<b>45,671</b>	<b>51,258</b>
<b>Noncurrent assets:</b>							
Restricted cash and investments	-	660	-	-	-	660	-
Advances to other funds	-	-	-	63	-	63	1,240
<b>Capital assets:</b>							
Land	-	1,169	38	191	-	1,398	20
Buildings and improvements	5,756	19,599	461	21,532	-	47,348	1,401
Equipment	8,218	95	-	332	-	8,645	20,078
Infrastructure	-	387	12,750	74,214	-	87,351	665
Construction in progress	46	175	-	-	-	221	344
Less accumulated depreciation	(4,415)	(15,714)	(2,413)	(34,056)	-	(56,598)	(11,335)
<b>Total capital assets, net</b>	<b>9,605</b>	<b>5,711</b>	<b>10,836</b>	<b>62,213</b>	<b>-</b>	<b>88,365</b>	<b>11,173</b>
<b>Total noncurrent assets</b>	<b>9,605</b>	<b>6,371</b>	<b>10,836</b>	<b>62,276</b>	<b>-</b>	<b>89,088</b>	<b>12,413</b>
<b>Total assets</b>	<b>11,520</b>	<b>33,573</b>	<b>13,369</b>	<b>76,297</b>	<b>-</b>	<b>134,759</b>	<b>63,671</b>
<b>Liabilities</b>							
<b>Current liabilities:</b>							
Accounts payable and accrued liabilities	202	251	83	687	-	1,223	1,831
Deposits from others	-	172	10	47	-	229	15
Compensated absences	53	36	-	-	-	89	200
Interest payable	-	8	1	15	-	24	-
Unearned revenue	-	-	76	-	-	76	-
Self insurance liabilities	-	-	-	-	-	-	6,246
Capital lease obligations	-	-	-	190	-	190	-
Bonds payable	-	295	6	-	-	301	-
<b>Total current liabilities</b>	<b>255</b>	<b>762</b>	<b>176</b>	<b>939</b>	<b>-</b>	<b>2,132</b>	<b>8,292</b>
<b>Noncurrent liabilities:</b>							
Compensated absences	133	91	-	-	-	224	505
Advances from other funds	-	-	831	-	-	831	1,157
Self insurance liabilities	-	-	-	-	-	-	17,452
Capital lease obligations	-	-	-	100	-	100	-
Landfill postclosure	-	4,819	-	-	-	4,819	-
Bonds payable	-	1,705	17	-	-	1,722	-
<b>Total noncurrent liabilities</b>	<b>133</b>	<b>6,615</b>	<b>848</b>	<b>100</b>	<b>-</b>	<b>7,696</b>	<b>19,114</b>
<b>Total liabilities</b>	<b>388</b>	<b>7,377</b>	<b>1,024</b>	<b>1,039</b>	<b>-</b>	<b>9,828</b>	<b>27,406</b>
<b>Net Assets</b>							
Invested in capital assets, net of related debt	9,605	3,711	10,813	61,923	-	86,052	11,173
Unrestricted	1,527	22,485	1,532	13,335	-	38,879	25,092
<b>Total net assets</b>	<b>\$ 11,132</b>	<b>\$ 26,196</b>	<b>\$ 12,345</b>	<b>\$ 75,258</b>	<b>\$ -</b>	<b>124,931</b>	<b>\$ 36,265</b>

The notes to the financial statements are an integral part of this statement.